

**2020-112
EXHIBIT A**

**CHAPTER 174
Current Real Estate Tax Installment Payment Plan**

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174.01 PURPOSE.

The purpose of this Chapter is to provide for the payment of current real estate taxes and assessments ~~for residential, owner-occupied real property~~ through a monthly installment payment plan for individuals who are financially unable to pay said taxes and assessments in the manner and time frame set forth in Chapter 323 of the Ohio Revised Code, through a Current Real Estate Tax Installment Payment Plan (the "Plan").

174.02 ELIGIBILITY.

~~Only residential, owner-occupied property, defined as a homestead in Section 323.151 of the Ohio Revised Code, is eligible for the Plan. For a parcel to be eligible, all taxes and assessments must be current, and p~~Parcels with delinquent taxes, on a delinquent contract or with outstanding tax liens are not eligible. Furthermore, the County Fiscal Officer shall have the discretion to deny or cancel an agreement ~~for just cause~~ and shall have the authority to develop policies to administer the Plan.

174.03 INSTALLMENT PAYMENT AGREEMENT.

Any owner of ~~residential, owner-occupied~~ real property may enter into an agreement with the County Fiscal Officer for the monthly installment payment of current real property taxes and assessments over a period of months, as set forth herein, provided said agreement is entered into on or before the last day that said taxes and assessments must be paid without penalty. If the agreement is entered into prior to the last day that taxes and assessments must be paid without penalty for the first-half of any tax year, said agreement shall provide for the payment of both first-half and second-half taxes and assessments in equal consecutive monthly installments commencing the 15th day of the month following the execution of the agreement, and continuing until the 15th day of November of that calendar year. If the agreement is entered into prior to the last day that taxes and assessments must be paid without penalty for the second-half of any tax year, said agreement shall provide for the payment of second-half taxes and assessments in equal consecutive monthly installments commencing the 15th day of the month following the execution of the agreement, and continuing until the 15th day of November of that calendar year. All monthly installment payments due under said agreement, after the initial payment, shall be paid no later than the 15th day of each month. Said agreement shall apply only to one tax year, and a new agreement must be entered into for subsequent tax years.

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174.04 ADMINISTRATIVE ENROLLMENT FEE.

The agreement set forth in Section 174.03 ~~shall~~ may require the payment of an administrative enrollment fee, equal to 5% of the total taxes and assessments to be paid under said agreement which shall be paid upon the execution of the agreement to the Fiscal Officer. The proceeds of said fee shall be allocated to the Fiscal Officer for the operation of the Plan and processing of agreements and payments, thereunder.

174.05 WAIVER OF STATUTORY PENALTY AND INTEREST.

The County Fiscal Officer is hereby authorized to waive any penalties and interest set forth in Section 323.121 of the Ohio Revised Code and may deem said taxes and assessments to be not delinquent, in consideration of the agreement set forth in Section 174.03 and subject to default as set forth in Section 174.06, provided that all payments are timely made pursuant to the agreement. All payments must be timely received by the County Fiscal Officer no later than November 15th of that year for the waiver or penalties and interest to be final.

174.06 DEFAULT.

In the event that a monthly installment payment due under the agreement set forth in Section 174.03, other than the installment payment due the 15th day of November, is not paid within thirty days of the due date that said payment becomes due, said agreement may be determined to be in default by the County Fiscal Officer. If the installment payment due the 15th day of November is not paid on or before that date, said agreement shall be determined to be in default by the County Fiscal Officer. In the event of any default, any balance under the agreement that would otherwise be due under Chapter 323 of the Ohio Revised Code shall become immediately due and payable, shall be determined delinquent by the County Fiscal Officer, and the County Fiscal Officer shall assess the penalty and interest set forth in Section 323.121 of the Ohio Revised Code against that amount. Any amount that would not yet otherwise be due under Chapter 323 of the Ohio Revised Code shall no longer be subject to the agreement and shall thereafter be due at and upon the time prescribed by Chapter 323 of the Ohio Revised Code, and all applicable penalties and interest set forth in said Chapter shall apply to that amount at the appropriate time. Nothing in this Chapter shall limit the County Fiscal Officer's right or ability to certify taxes and assessments delinquent at the appropriate statutory time provided that the agreement is in default.

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174.07 FORM OF AGREEMENT.

The County Fiscal Officer shall develop the form of the agreement set forth in Section 174.03, which shall incorporate any terms and conditions that are set forth in this Chapter, in addition to any terms and conditions that are necessary to effectively administer the Plan and that are not in conflict with this Chapter.